

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11
Dana Corporation, <i>et al.</i> ,	: Case No. 06-10354 (BRL)
Debtors.	: (Jointly Administered)
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**ORDER, PURSUANT TO SECTION 105(a) OF THE BANKRUPTCY  
CODE AND BANKRUPTCY RULES 7042 AND 9014: (I) BIFURCATING  
CONSIDERATION OF ISSUES RELATING TO RECLAMATION  
CLAIMS; (II) ESTABLISHING A BRIEFING SCHEDULE FOR CONSIDERATION OF  
CERTAIN COMMON ISSUES; AND (III) GRANTING CERTAIN RELATED RELIEF**

This matter coming before the Court on the Motion of Debtors and Debtors in Possession, Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 7042 and 9014: (I) Bifurcating Consideration of Issues Relating to Reclamation Claims; (II) Establishing a Briefing Schedule for Consideration of Certain Common Issues; and (III) Granting Certain Related Relief (the "Motion"),<sup>1</sup> filed by the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors"); responses to the Motion having been filed by certain holders of Remaining Reclamation Claims (collectively, the "Procedures Objections"); the Debtors having filed an omnibus reply to the Procedures Objections (the "Reply");<sup>2</sup> the Court having reviewed the Motion, the Procedures Objections and the Reply and having considered the statements of counsel with respect to the Motion at a hearing before the Court (the "Hearing"); and the Court having found that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b), (c) notice of the Motion and the Hearing was sufficient under the circumstances and (d) in light

<sup>1</sup> Capitalized terms not otherwise defined herein shall have the meanings given to them in the Motion.

<sup>2</sup> The Procedures Objections are identified in Exhibit A to the Reply.

of the circumstances, the requirements of Local Bankruptcy Rule 9013-1(b) that a separate memorandum of law be filed in support of the Motion is waived; and the Court having determined that the legal and factual bases set forth in the Motion and the Reply and at the Hearing establish just cause for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED on the terms and conditions set forth herein, and the Procedures Objections are OVERRULED to the extent inconsistent herewith.

2. This Court's consideration of the Prior Lien Defense to the Remaining Reclamation Claims shall be bifurcated from the consideration of the Fact-Intensive Defenses or any other issues relating to the Remaining Reclamation Claims, pursuant to Bankruptcy Rule 7042(b). Any and all litigation (including discovery) related to the Fact-Intensive Defenses shall be stayed and postponed until after the Court (a) has ruled on the applicability of the Debtors' Prior Lien Defense to the Remaining Reclamation Claims and (b) has conducted the Scheduling Conferences described in paragraph 8 below.

3. A hearing with respect to the Prior Lien Defense (the "Prior Lien Defense Hearing") shall be conducted by the Court on February 28, 2007 at 10:00 a.m., Eastern Time. The Prior Lien Defense Hearing may be adjourned, among other things, to accommodate any extensions of the briefing and discovery schedules, as described below.

4. The following schedule shall govern discovery relating to the litigation of the Prior Lien Defense:

- ?? Parties seeking to obtain discovery from the Debtors must serve requests for written discovery (the "Discovery Requests") on the Debtors so that such requests is actually received by counsel to the Debtors no later than **November 13, 2006 at 4:00 p.m.**, Eastern Time.
- ?? The Debtors must file any objections to any such discovery (collectively, the "Discovery Objections") with the Court no later than **December 1, 2006 at 4:00 p.m.**, Eastern Time.

- ?? The Court shall conduct a hearing (the "Discovery Hearing") on **December 19, 2006 at 10:00 a.m., Eastern Time**, to consider any Discovery Objections and any other scheduling issues related thereto.
- ?? Unless otherwise directed by the Court at the Discovery Hearing, the Debtors must serve by **January 10, 2007 at 4:00 p.m., Eastern Time** (the "Discovery Deadline"), their responses to any Discovery Requests with respect to which (a) the Debtors did not file a Discovery Objection or (b) the Court directs the Debtors to respond to at the Discovery Hearing.
- ?? If the Court concludes at the Discovery Hearing that collateral valuation is a disputed issue relevant to the Prior Lien Defense, the Prior Lien Defense Hearing may be adjourned upon the request of the Debtors or the Creditors' Committee or pursuant to a further order of the Court.
- 5. The following Briefing Schedule shall govern the litigation of the Prior

Lien Defense:

- ?? The Initial Brief in support of the Prior Lien Defense to the Remaining Reclamation Claims shall be filed by the Debtors with the Court and served on all necessary parties no later than **October 23, 2006 at 4:00 p.m., Eastern Time**. In their Initial Brief, the Debtors shall set forth the facts upon which they are relying upon in support of the Prior Lien Defense.
- ?? All Responsive Briefs must be filed with the Court by Objecting Claimants that wish to file further papers in response to the Initial Brief and served on all necessary parties no later than **January 26, 2007 at 4:00 p.m., Eastern Time** (the "Response Deadline").
- ?? Any Reply Brief must be filed by the Debtors with the Court and served on all necessary parties no later than **February 16, 2007 at 4:00 p.m., Eastern Time** (the "Reply Deadline").
- ?? If the Discovery Deadline is extended by the Court or the Prior Lien Defense Hearing is adjourned at the Discovery Hearing or otherwise before the Response Deadline and the Reply Deadline, the Response Deadline and the Reply Deadline will be adjusted accordingly.

- 6. The ruling of the Court regarding the Prior Lien Defense shall be generally

applicable to all Objecting Claimants, regardless of whether a particular Objecting Claimant files a Responsive Brief; *provided, however*, that nothing in such ruling shall prejudice the rights of the Official Committee of Unsecured Creditors or the Ad Hoc Noteholders' Committee to

challenge the prepetition liens of the Debtors' prepetition lenders, all of which are preserved in full, consistent with the terms of (a) the final order approving the Debtors' postpetition financing facility, entered on March 29, 2006 (Docket No. 721), (b) the Second Stipulation and Order Among the Debtors, the Receivables Facility Agents, the Official Committee of Unsecured Creditors and the Ad Hoc Noteholders' Committee Extending the Challenge Period Set Forth in the Final Order Authorizing Postpetition Secured Financing, entered on September 29, 2006 (Docket No. 3703), and (c) the Second Stipulation and Order Among the Debtors, the Pre-Petition Agent, the Credit Card Issuers, the Official Committee of Unsecured Creditors and the Ad Hoc Noteholders' Committee Extending the Challenge Period Set Forth in the Final Order Authorizing Postpetition Secured Financing, entered on September 25, 2006 (Docket No. 3646).

7. Any ruling by the Court on the Prior Lien Defense or on any matter relating to reclamation claims shall not effect the right or entitlement of any party to assert or obtain the allowance of a claim with a priority under section 503(b)(9) of the Bankruptcy Code. The prior order of the Court establishing bar dates for filing such claims (Docket No. 2073), however, shall continue to apply to such claims.

8. If, at or after the Prior Lien Defense Hearing, the Court determines that the Prior Lien Defense asserted by the Debtors is not applicable to the Remaining Reclamation Claims (or does not render the Reclamation Claims valueless), an initial Scheduling Conference shall be promptly scheduled for each Remaining Reclamation Claim that has not otherwise been resolved by the parties at which the Court shall (a) establish the parameters for the separate litigation of such claim (including by establishing discovery guidelines for the Fact-Specific Defenses, pretrial hearing dates, necessary briefing schedules and an evidentiary hearing date) and (b) schedule any further necessary scheduling conferences.

Dated: New York, New York  
October 13, 2006

/s/ Burton R. Lifland  
UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT B**

**[Claim Summary Chart]**

CLI-1425716v8

A0675

# Dana Corporation

## Calculated Reclamation Claims as of June 30, 2006

Claimant	Letter Assertion Amount	Electronic Demand Amount	Variance: Letter vs. Electronic	Agreement Reached Adjustment	Unlikely Claim Adjustment	Invoice Not Identified	Invoice Paid	Inventory Computed	Not Received in Reclam. Period	Shipped to Non-Debtor	Not Reclaimable	Amount Disallowed	Validated Claim Before Legal Adjust.	Legal Defect Reclamation Claim	Valid
A.M.E.A., Inc.	\$528,431	\$194,071	(\$334,360)	(\$528,431)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$528,431)	\$0	\$0	\$0
A. Schuman, Inc.	\$92,802	\$92,802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$87,601)	\$5,200	(\$5,300)	\$0
AW Systems Co.	\$144,819	\$0	(\$144,819)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$144,819)	\$0	\$0	\$0
ABB, Inc.	\$145,438	\$142,836	(\$2,602)	\$0	\$0	(\$2,454)	\$0	(\$18,388)	(\$171,994)	\$0	\$0	(\$145,438)	\$0	\$0	\$0
Alkermes Manufacturing, Inc.	\$198,249	\$0	(\$198,249)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$198,249)	\$0	\$0	\$0
Aluminum Manufacturing, Inc.	\$484,817	\$0	(\$484,817)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$484,817)	\$0	\$0	\$0
Accusoft Technology	\$103,561	\$0	(\$103,561)	(\$103,561)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$103,561)	\$0	\$0	\$0
ACECO Incorporated	\$2,859,935	\$2,842,248	(\$17,687)	\$0	\$0	(\$17,687)	\$0	(\$17,687)	(\$17,687)	\$0	\$0	(\$17,687)	\$0	\$0	\$0
Acetic Stemming Co.	\$77,450	\$0	(\$77,450)	(\$77,450)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$77,450)	\$0	\$0	\$0
Advanced Cast Parts, Inc.	\$10,828	\$0	(\$10,828)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$10,828)	\$0	\$0	\$0
Advanced Electronic Systems, LP	\$45,755	\$0	(\$45,755)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$45,755)	\$0	\$0	\$0
Advanced Systems & Control, Inc.	\$231,117	\$204,092	(\$27,025)	(\$231,117)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$231,117)	\$0	\$0	\$0
Alfida Group, Inc.	\$1,360,096	\$1,360,096	\$0	\$0	\$0	(\$1,360,096)	\$0	(\$1,360,096)	(\$1,360,096)	\$0	\$0	(\$1,360,096)	\$0	\$0	\$0
AR, Automotive LP	\$3,454	\$0	(\$3,454)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,454)	\$0	\$0	\$0
AR Dynamics, Inc.	\$20,355	\$20,355	\$0	\$0	\$0	(\$20,355)	\$0	\$0	\$0	\$0	\$0	(\$20,355)	\$0	\$0	\$0
AR Hydro, Inc.	\$75,283	\$75,283	\$0	\$0	\$0	(\$75,283)	\$0	\$0	\$0	\$0	\$0	(\$75,283)	\$0	\$0	\$0
Artemis Corporation	\$1,890,115	\$1,998,764	\$108,649	\$0	\$0	(\$108,649)	\$0	(\$108,649)	(\$108,649)	\$0	\$0	(\$108,649)	\$0	\$0	\$0
A.L. Composite Gases, Inc.	\$127,952	\$144,448	\$16,496	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$16,496)	\$0	\$0	\$0
Alcoa Foundry and Machine Co., Inc.	\$4,667	\$0	(\$4,667)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,667)	\$0	\$0	\$0
Alcoa	\$907,112	\$729,143	(\$177,969)	(\$907,112)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$907,112)	\$0	\$0	\$0
Al State Partners Corporation	\$703,408	\$0	(\$703,408)	(\$703,408)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$703,408)	\$0	\$0	\$0
Allegheny Ludlum	\$1,317,867	\$1,317,867	\$0	\$0	\$0	(\$1,317,867)	\$0	(\$1,317,867)	(\$1,317,867)	\$0	\$0	(\$1,317,867)	\$0	\$0	\$0
Altek Chucker & Engineering Company	\$221,068	\$221,068	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$221,068)	\$0	\$0	\$0
Altek Rite Corporation	\$1,070,015	\$0	(\$1,070,015)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,070,015)	\$0	\$0	\$0
Altrix Industries	\$5,728	\$5,728	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,728)	\$0	\$0	\$0
Aluma Steel Products Corporation	\$1,387,846	\$1,387,846	\$0	\$0	\$0	(\$1,387,846)	\$0	(\$1,387,846)	(\$1,387,846)	\$0	\$0	(\$1,387,846)	\$0	\$0	\$0
Alpha Sintered Metals, Inc.	\$671,445	\$127,868	(\$543,577)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$543,577)	\$0	\$0	\$0
Alta Mira Corp., dba Sinterco Forge & American Aero Co., Inc.	\$101,725	\$203,452	\$101,727	\$0	\$0	\$0	\$0	(\$101,727)	(\$101,727)	\$0	\$0	(\$101,727)	\$0	\$0	\$0
American Aule & Manufacturers, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
American National Rubber Co	\$7,617	\$0	(\$7,617)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,617)	\$0	\$0	\$0
American National Rubber Co	\$149,203	\$229,484	\$80,281	\$0	\$0	\$0	\$0	(\$80,281)	(\$80,281)	\$0	\$0	(\$80,281)	\$0	\$0	\$0
Anilker Products Corp	\$31,911	\$0	(\$31,911)	(\$31,911)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$31,911)	\$0	\$0	\$0
Anonin Industries Solutions	\$122,275	\$122,275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$122,275)	\$0	\$0	\$0
ANCA, Inc.	\$478,430	\$478,430	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$478,430)	\$0	\$0	\$0
Anker Fasteners	\$28,475	\$0	(\$28,475)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$28,475)	\$0	\$0	\$0
Apollo Beach, Inc.	\$52,415	\$52,415	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$52,415)	\$0	\$0	\$0
Armstrong, Inc.	\$1,685,045	\$1,645,718	(\$39,327)	\$0	\$0	(\$39,327)	\$0	(\$39,327)	(\$39,327)	\$0	\$0	(\$39,327)	\$0	\$0	\$0
Ashland Distribution Co	\$24,294	\$0	(\$24,294)	(\$24,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$24,294)	\$0	\$0	\$0
Associated Soma - Barnes Group	\$0	\$19,375	\$19,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$19,375)	\$0	\$0	\$0
Associated Tube Industries	\$73,013	\$0	(\$73,013)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$73,013)	\$0	\$0	\$0
Atlantic Tool & Die Co.	\$31,080	\$0	(\$31,080)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$31,080)	\$0	\$0	\$0
Austin Petroleum, Inc.	\$0	\$10,321	(\$10,321)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$10,321)	\$0	\$0	\$0
Automated Packaging Systems	\$737,319	\$806,471	\$69,155	\$0	\$0	(\$69,155)	\$0	(\$69,155)	(\$69,155)	\$0	\$0	(\$69,155)	\$0	\$0	\$0
Automatic Group	\$538,016	\$538,016	\$0	\$0	\$0	\$0	\$0	(\$538,016)	(\$538,016)	\$0	\$0	(\$538,016)	\$0	\$0	\$0
Autometrics S.A. de C.V.	\$538,016	\$538,016	\$0	\$0	\$0	\$0	\$0	(\$538,016)	(\$538,016)	\$0	\$0	(\$538,016)	\$0	\$0	\$0

Thursday, June 29, 2006

Claimant	Letter Assertion Amount	Electronic Demand Amount	Variance: Letter vs. Electronic	Agreement Reached Adjustment	Unlawful Claim Adjustment	Invoice Not Identified	Invoice Paid	Inventory Consumed	Not Received in Reclaim Period	Shipped to Non-Not Reclaimable	Amount Disbursed	Validated Claim Before Legal Adjust.	Legal Defense Adjustment	Valid Reclamation Claim
Automedica Motion Technology, Ltd.	\$20,007	\$0	(\$20,007)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$23,007)	\$0	\$0	\$0
Avira Manufacturing Corporation	\$306,613	\$0	(\$306,613)	(\$306,613)	\$0	\$0	\$0	\$0	\$0	\$0	(\$306,613)	\$0	\$0	\$0
BAC Distribution Center, Inc.	\$161,670	\$206,464	\$44,794	\$0	\$0	\$0	\$0	(\$106,266)	(\$66,797)	\$0	\$0	\$3,300	(\$3,300)	\$0
BAC Machine Company	\$1,446,749	\$0	(\$1,446,749)	(\$1,446,749)	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,446,749)	\$0	\$0	\$0
B.C. McDonald & Co	\$4,620	\$10,453	\$5,833	\$0	\$0	\$0	\$0	(\$5,117)	\$0	\$0	(\$5,366)	\$0	\$0	\$0
Barnes Group, Inc. Associated Springfield	\$19,375	\$0	(\$19,375)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$19,375)	\$0	\$0	\$0
BASF The Chemical Company	\$2,595	\$2,595	\$0	\$0	\$0	\$0	\$0	(\$2,595)	\$0	\$0	(\$2,595)	\$0	\$0	\$0
Bastion Materials (BMAH)	\$1,385,223	\$1,264,219	(\$121,004)	\$0	\$0	(\$250,929)	(\$17,700)	(\$467,238)	(\$468,520)	\$0	(\$571,399)	\$0	\$0	\$0
Beijing Technology, Ltd.	\$578,412	\$578,412	\$0	\$0	\$0	(\$7,013)	\$0	\$0	\$0	\$0	(\$578,412)	\$0	\$0	\$0
Beitex Commercial Vehicle Systems/SP	\$591,698	\$591,692	(\$6)	\$0	\$0	(\$38,768)	(\$3,326)	(\$548,608)	\$0	\$0	(\$591,698)	\$0	\$0	\$0
Beitex Media LLC	\$44,409	\$0	(\$44,409)	(\$44,409)	\$0	\$0	\$0	\$0	\$0	\$0	(\$44,409)	\$0	\$0	\$0
Block Block Corporation	\$103,333	\$103,333	\$0	(\$111)	\$0	(\$70,697)	\$0	(\$32,326)	\$0	\$0	(\$103,333)	\$0	\$0	\$0
Booker Thermo Process, Inc.	\$50,823	\$40,864	(\$9,959)	(\$9,959)	\$0	\$0	\$0	\$0	\$0	\$0	(\$50,823)	\$0	\$0	\$0
Booth Pressed Steel Company, The	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BRC Rubber & Plastics, Inc.	\$25,473	\$25,333	(\$140)	\$0	\$0	\$0	\$0	(\$21,578)	(\$2,430)	\$0	(\$25,473)	\$0	\$0	\$0
Bran Hodges & Associates, Inc.	\$60,051	\$60,051	\$0	\$0	\$0	\$0	\$0	\$0	(\$60,051)	\$0	(\$60,051)	\$0	\$0	\$0
Bridham Sampling Company, Inc.	\$1,173,274	\$0	(\$1,173,274)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,173,274)	\$0	\$0	\$0
Biomart Precision Products, Inc.	\$0	\$837,317	\$837,317	\$0	(\$837,317)	\$0	\$0	\$0	\$0	\$0	(\$837,317)	\$0	\$0	\$0
Biopart T VRIE	\$3,220,671	\$0	(\$3,220,671)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,220,671)	\$0	\$0	\$0
Brunner International, Inc.	\$339,292	\$339,292	\$0	\$0	\$0	(\$314,438)	\$0	(\$24,854)	\$0	\$0	(\$339,292)	\$0	\$0	\$0
Bugs North America, Inc.	\$225,542	\$0	(\$225,542)	(\$225,542)	\$0	\$0	\$0	\$0	\$0	\$0	(\$225,542)	\$0	\$0	\$0
Bulk Motion Components, Inc.	\$501,581	\$0	(\$501,581)	(\$501,581)	\$0	\$0	\$0	(\$289,654)	\$0	\$0	(\$501,581)	\$0	\$0	\$0
Buque Enterprise Division, Inc.	\$133,162	\$133,162	\$0	\$0	\$0	(\$110,802)	\$0	(\$28,360)	\$0	\$0	(\$133,162)	\$0	\$0	\$0
Brexit-Seller Associates, Inc.	\$295,723	\$295,723	\$0	\$0	\$0	(\$673)	(\$450)	(\$169,204)	(\$32,867)	\$0	(\$295,723)	\$0	\$0	\$0
CC&I Data Control, Inc.	\$308,725	\$197,615	(\$111,111)	\$0	\$0	(\$16,281)	(\$25,201)	(\$124,653)	\$0	\$0	(\$308,725)	\$0	\$0	\$0
Caro Paper, Inc.	\$5,947,536	\$5,786,321	(\$161,215)	\$0	\$0	(\$1,056,451)	(\$1,168,358)	(\$2,574,930)	(\$1,409,020)	\$0	(\$5,947,536)	\$7,692	(\$7,692)	\$0
Carderis S.A. de C.V.	\$310,435	\$0	(\$310,435)	\$0	\$0	\$0	\$0	(\$310,435)	\$0	\$0	(\$310,435)	\$0	\$0	\$0
Centimill, Inc.	\$11,158	\$11,158	\$0	\$0	\$0	\$0	\$0	(\$8,251)	(\$2,907)	\$0	(\$11,158)	\$0	\$0	\$0
Champion Gasket and Rubber Co.	\$543,669	\$543,669	\$0	\$0	\$0	(\$179,569)	(\$18,727)	(\$326,108)	(\$15,116)	\$0	(\$543,669)	\$34,046	(\$34,046)	\$0
Chelation Metal Products, Inc.	\$26,614	\$0	(\$26,614)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$26,614)	\$0	\$0	\$0
Cherif Manufacturing Co., Inc.	\$214,255	\$214,255	\$0	(\$178,554)	\$0	\$0	\$0	\$0	\$0	\$0	(\$214,255)	\$0	\$0	\$0
Chicago Extruded Metals Co. (Bentamite)	\$1,281	\$1,281	\$0	\$0	(\$1,281)	\$0	\$0	\$0	\$0	\$0	(\$1,281)	\$0	\$0	\$0
Chive Engine Parts	\$5,512	\$0	(\$5,512)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,512)	\$0	\$0	\$0
Chips & Chips Inc.	\$57,431	\$22,043	(\$35,388)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$57,431)	\$0	\$0	\$0
Clover Gear & Products, Inc. USA Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cold Manufacturing	\$47,707	\$47,707	\$0	\$0	(\$47,707)	\$0	\$0	(\$4,462)	\$0	\$0	(\$47,707)	\$0	\$0	\$0
Coker Box, LLC	\$4,462	\$4,462	\$0	(\$78,030)	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,462)	\$0	\$0	\$0
Columbia Furnace, LP	\$18,010	\$147,726	(\$129,716)	(\$129,716)	\$0	\$0	\$0	\$0	\$0	\$0	(\$129,716)	\$0	\$0	\$0
Comanator Fluidex Washline, Inc.	\$0	\$0	\$0	(\$147,726)	\$0	\$0	\$0	\$0	\$0	\$0	(\$147,726)	\$0	\$0	\$0
Commercial Freight Products	\$916,788	\$916,788	\$0	(\$916,788)	\$0	\$0	\$0	(\$916,788)	(\$916,788)	\$0	(\$916,788)	\$0	\$0	\$0
Comenent Bal Products, Inc.	\$96,884	\$96,884	\$0	\$0	\$0	\$0	\$0	(\$96,884)	(\$96,884)	\$0	(\$96,884)	\$0	\$0	\$0
Conduct, Inc.	\$545,347	\$545,347	\$0	\$0	\$0	(\$350,181)	(\$392)	(\$184,781)	(\$50,022)	\$0	(\$545,347)	\$0	\$0	\$0
Concepshion Company	\$15,436	\$0	(\$15,436)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$15,436)	\$0	\$0	\$0
Consolidated Metal Products, Inc.	\$1,700,855	\$0	(\$1,700,855)	(\$1,700,855)	\$0	\$0	\$0	(\$50,220)	\$0	\$0	(\$1,700,855)	\$0	\$0	\$0
Corbux, Inc.	\$50,220	\$50,220	\$0	\$0	\$0	\$0	\$0	(\$50,220)	\$0	\$0	(\$50,220)	\$0	\$0	\$0
Covington Resources, Inc.	\$16,287	\$0	(\$16,287)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$16,287)	\$0	\$0	\$0
Cooling Plus Inc.	\$26,014	\$26,014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$26,014)	\$0	\$0	\$0
Cooper-Standart Automotive	\$2,157,626	\$768,949	(\$1,388,677)	\$0	\$0	(\$451,563)	(\$110,721)	(\$326,672)	(\$1,794)	\$0	(\$2,157,626)	\$38,446	(\$38,446)	\$0
Craig Assembly, Inc.	\$107,172	\$107,172	\$0	\$0	\$0	(\$1,225)	\$0	(\$8,880)	(\$1,570)	\$0	(\$107,172)	\$0	\$0	\$0
Crane Machine Group	\$11,765	\$11,765	\$0	\$0	\$0	(\$17,820)	(\$3,350)	(\$15,236)	(\$1,521)	\$0	(\$11,765)	\$7,365	(\$7,365)	\$0
Curtis Sewer Co., Inc.	\$55,819	\$55,819	(\$581)	\$0	\$0	(\$385)	\$0	(\$17,023)	\$0	\$0	(\$55,819)	\$0	\$0	\$0
Dalco Metal Reclamation, LLC	\$1,735,396	\$1,710,673	(\$24,723)	\$0	\$0	\$0	\$0	(\$17,023)	\$0	\$0	(\$1,735,396)	\$0	\$0	\$0

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Claimant	Letter Assertion Amount	Electronic Demand Amount	Variance: Letter vs. Electronic	Agreement Reached Adjustment	Unifinity Claim Adjustment	Invoice Not Identified	Invoice Paid	Inventory Consumed	Not Received in Return Period	Shipped to Non- Debtor	Not Reclaimable Good	Amount Disallowed	Validated Claim Before Legal Adjust.	Valid Reclamation Claim
PORT Mechanical, Inc.	\$28,302	\$0	(\$28,302)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$28,302)	\$0	\$0
Porter Sprock S.A. de C.V.	\$699,352	\$699,352	\$0	\$0	\$0	(\$418,500)	\$0	(\$40,174)	(\$194,078)	\$0	\$0	(\$659,352)	\$0	\$0
Fernick Metal Forming	\$310,615	\$310,615	\$0	\$0	\$0	(\$258,065)	\$0	\$0	(\$54,550)	\$0	\$0	(\$310,615)	\$0	\$0
Fernick, Inc.	\$400,827	\$0	(\$400,827)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$400,827)	\$0	\$0
Ferr Valley Forge	\$524,547	\$529,001	\$3,453	\$0	\$0	(\$3,759)	\$0	(\$503,278)	(\$17,072)	\$0	\$0	(\$529,001)	\$0	\$0
Frederickburg Distilling and Sawmilling	\$91,488	\$97,712	\$6,224	\$0	\$0	(\$67,712)	\$0	\$0	\$0	\$0	\$0	(\$97,712)	\$0	\$0
Frederickburg S&S	\$70,074	\$93,726	\$23,652	\$0	\$0	(\$93,726)	\$0	\$0	\$0	\$0	\$0	(\$93,726)	\$0	\$0
Frederickburg-Nick, Inc.	\$2,283,028	\$0	(\$2,283,028)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,283,028)	\$0	\$0
Forman Electric Supply Corporation	\$68,792	\$68,792	\$0	\$0	\$0	(\$68,792)	\$0	\$0	(\$67,792)	\$0	\$0	(\$68,792)	\$0	\$0
G&C Furnace Co	\$54,417	\$192,022	\$137,605	\$0	\$0	\$1,038	(\$1,038)	(\$114,165)	(\$67,982)	\$0	\$0	(\$178,718)	\$10,308	(\$10,308)
G&S Systems & Services	\$72,454	\$112,348	\$40,495	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$112,348)	\$0	\$0
GE Silicones	\$189,589	\$0	(\$189,589)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$189,589)	\$0	\$0
General Die Casting, Inc.	\$817,359	\$0	(\$817,359)	(\$917,656)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$817,359)	\$0	\$0
GNV Onshore Bowing Green	\$2,586,875	\$0	(\$2,586,875)	(\$2,599,875)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,599,875)	\$0	\$0
GNV Onshore North America, Inc.	\$3,640,890	\$0	(\$3,640,890)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,640,890)	\$0	\$0
GNV Onshore North America	\$40,260	\$42,719	\$2,459	\$0	\$0	(\$39,648)	\$0	\$0	(\$3,071)	\$0	\$0	(\$42,719)	\$0	\$0
Gleason Cutting Tools Corporation	\$215,894	\$191,383	(\$24,511)	\$0	\$0	\$0	\$0	(\$118,526)	\$0	\$0	\$0	(\$215,894)	\$0	\$0
Gleason Works	\$341,804	\$281,115	(\$60,689)	\$0	\$0	\$0	\$0	(\$281,115)	\$0	\$0	\$0	(\$341,804)	\$0	\$0
Global Automotive Systems	\$22,635	\$0	(\$22,635)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$22,635)	\$0	\$0
Global Tool & Automation Corp	\$193,851	\$185,233	\$1,302	\$0	\$0	\$0	(\$17,268)	(\$196,715)	(\$1,302)	\$0	\$0	(\$198,017)	\$0	\$0
Goodrich Canada, Inc.	\$33,514	\$0	(\$33,514)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$33,514)	\$0	\$0
Goodrich Tire & Rubber Co.	\$2,789,413	\$0	(\$2,789,413)	\$0	(\$2,789,413)	\$0	\$0	\$0	(\$2,789,413)	\$0	\$0	(\$2,789,413)	\$0	\$0
Grand Northern Products, Ltd.	\$13,545	\$18,999	\$5,454	\$0	\$0	(\$4,515)	\$0	(\$14,494)	(\$54,550)	\$0	\$0	(\$14,494)	\$0	\$0
Grande Foundries, Inc.	\$1,252,219	\$1,157,027	(\$95,192)	\$0	\$0	(\$16,341)	\$0	\$0	(\$54,550)	\$0	\$0	(\$1,223,962)	\$28,257	(\$28,257)
Greenway of NC, Inc.	\$1,200	\$1,000	(\$200)	\$0	\$0	\$0	\$0	\$0	(\$57,590)	\$0	\$0	(\$1,200)	\$0	\$0
Grude Engineering LLC	\$147,148	\$111,554	(\$35,594)	\$0	\$0	(\$31,471)	\$0	\$0	(\$16,981)	\$0	\$0	(\$147,148)	\$0	\$0
Gruhn Corporation	\$1,284,828	\$721,702	(\$563,126)	\$0	\$0	\$122,444	\$16,854	\$0	(\$166,988)	\$0	\$0	(\$1,284,828)	\$0	\$0
H&F Machine Co.	\$25,563	\$0	(\$25,563)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$25,563)	\$0	\$0
H.C. Stack, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hansa TCM, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hansen Blawie Products Corporation	\$2,085,281	\$0	(\$2,085,281)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,085,281)	\$0	\$0
Haskins Corporation	\$193,485	\$193,485	\$0	\$0	\$0	(\$18,161)	(\$8,027)	(\$173,034)	\$0	\$0	\$0	(\$193,485)	\$0	\$0
Hawley Hydraulics Corporation	\$23,266	\$203	(\$23,063)	\$0	\$0	(\$23,063)	\$0	\$0	(\$203)	\$0	\$0	(\$23,266)	\$0	\$0
Hawthorn M&L Machine, Inc.	\$332,540	\$259,550	(\$72,990)	\$0	\$0	\$0	\$0	(\$12,550)	(\$136,720)	\$0	\$0	(\$332,540)	\$0	\$0
Hawthorn Steel Products, LLC	\$0	\$831,431	\$831,431	(\$831,431)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$831,431)	\$0	\$0
Hawthorn Manufacturing Co.	\$643	\$0	(\$643)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$643)	\$0	\$0
Hawthorn International, Inc.	\$15,353	\$0	(\$15,353)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$15,353)	\$0	\$0
Hawthorn Steel Products, Inc.	\$254,668	\$0	(\$254,668)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$254,668)	\$0	\$0
Hedrick Steel Products, Inc.	\$588,534	\$0	(\$588,534)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$588,534)	\$0	\$0
Hedrick-Holmes, LLC	\$1,098,117	\$0	(\$1,098,117)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,098,117)	\$0	\$0
Hennrich Corporation	\$321,136	\$320,288	(\$848)	\$0	(\$321,136)	\$0	\$0	\$0	\$0	\$0	\$0	(\$321,136)	\$0	\$0
Hibbs International	\$21,392	\$21,392	\$0	(\$21,392)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$21,392)	\$0	\$0
Hibbs International Incorporated	\$681,350	\$235,514	(\$445,836)	\$0	\$0	\$0	\$0	(\$235,514)	\$0	\$0	\$0	(\$681,350)	\$0	\$0
Hobbs-Divide, USA, Inc.	\$12,739	\$37,089	\$24,350	\$0	\$0	(\$8,149)	\$0	(\$10,246)	(\$16,704)	\$0	\$0	(\$12,739)	\$0	\$0
Hobbs USA, Inc.	\$414,747	\$0	(\$414,747)	\$0	\$0	\$0	\$0	(\$291,277)	\$0	\$0	\$0	(\$414,747)	\$0	\$0
Hobbs USA, Inc.	\$0	\$295,040	\$295,040	(\$1,013,154)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$295,040)	\$0	\$0
Hobbs USA, Inc.	\$1,013,154	\$0	(\$1,013,154)	(\$1,013,154)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,013,154)	\$0	\$0
Hobbs USA, Inc.	\$12,407	\$0	(\$12,407)	\$0	\$0	\$0	\$0	(\$8,290)	\$0	\$0	\$0	(\$12,407)	\$0	\$0
Hobbs USA, Inc.	\$100,707	\$0	(\$100,707)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$100,707)	\$0	\$0
Hobbs USA, Inc.	\$143,232	\$143,232	\$0	\$0	\$0	(\$111,897)	\$0	\$0	(\$32,407)	\$0	\$0	(\$143,232)	\$0	\$0
Hobbs USA, Inc.	\$1,408,574	\$772,840	(\$635,733)	\$0	\$0	\$1,376	\$0	(\$733,613)	\$0	\$0	(\$139)	(\$1,408,574)	\$410	(\$410)
Hobbs USA, Inc.	\$237,669	\$0	(\$237,669)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$237,669)	\$0	\$0
Hobbs USA, Inc.	\$242,281	\$0	(\$242,281)	(\$242,281)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$242,281)	\$0	\$0

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Claimant	Letter Assertion Amount	Electronic Demand Amount	Variances: Letter vs. Electronic	Agreement Reached Adjustment	Unfunded Claim Adjustment	Invoice Not Identified	Invoice Paid	Inventory Consumed	Not Received in Reclaim Period	Shipped to New Debtor	Not Reclaimable Good	Amount Allowed	Validated Claim Before Legal Adjust.	Legal Defense Reclamation Claim
HyPro, Inc.	\$188,215	\$0	(\$188,215)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$188,215	\$0	\$0
I Schurman & Co.	\$47,601	\$47,601	\$0	\$0	\$0	\$0	\$0	\$46,253	\$0	\$0	(\$1,348)	\$47,601	\$0	\$0
ICG Castings, Inc.	\$40,888	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,888	\$0	\$0	\$40,888	\$0	\$0
Imperial Forge, Inc. (Redmond Forge)	\$284,799	\$0	(\$284,799)	(\$284,799)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$284,799	\$0	\$0
Imperial Fabricating Co. of Texas, Inc.	\$23,454	\$41,051	(\$11,403)	\$0	\$0	(\$106)	\$0	(\$18,332)	\$22,448	\$0	(\$11,632)	\$23,454	\$165	(\$165)
Indiana Tube Corporation	\$237,658	\$141,352	(\$96,516)	\$0	\$0	(\$71,497)	\$0	\$58,221	\$0	\$0	\$0	\$237,658	\$0	\$0
Induction Services, Inc.	\$300,126	\$0	(\$300,126)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,126	\$0	\$0
Industrial Air Controls, Inc.	\$38,117	\$61,137	(\$23,020)	\$0	\$0	\$0	\$0	\$61,137	\$0	\$0	\$0	\$38,117	\$0	\$0
Industrial Controls, Inc.	\$20,580	\$0	(\$20,580)	(\$20,580)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,580	\$0	\$0
Industrial Distribution Group	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Industrial Nut Corp	\$207,085	\$51,006	(\$156,049)	\$0	\$0	\$0	\$0	\$51,006	\$0	\$0	\$0	\$207,085	\$0	\$0
Inetec, Inc.	\$31,226	\$31,226	\$0	\$0	\$0	\$0	\$0	\$31,226	\$0	\$0	\$0	\$31,226	\$0	\$0
Interland Manufacturing, Inc.	\$16,773	\$16,668	(\$107)	\$0	\$0	(\$16,668)	\$0	\$0	\$0	\$0	\$0	\$16,773	\$0	\$0
Interiors Metals	\$7,119	\$0	(\$7,119)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,119	\$0	\$0
International Power	\$13,231	\$0	(\$13,231)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,231	\$0	\$0
International Precision Machining (IPM)	\$230,629	\$0	(\$230,629)	(\$230,629)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230,629	\$0	\$0
International Trade Winds, LLC	\$1,067,929	\$0	(\$1,067,929)	(\$1,067,929)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,067,929	\$0	\$0
Inverness Industries, Inc.	\$27,874	\$27,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,874	\$0	\$0
INVA Holding Corp INVA Schweiss	\$54,176	\$7,281	(\$46,895)	\$0	\$0	(\$7,281)	\$0	\$0	\$0	\$0	\$0	\$54,176	\$0	\$0
J.O. Gallop Company	\$882	\$1,701	\$819	\$0	\$0	(\$819)	\$0	\$0	\$0	\$0	\$0	\$882	\$0	\$0
J.O. Winter & Associates, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Joe Tech, Inc.	\$8,146	\$24,630	\$16,484	\$0	\$0	\$0	\$0	\$24,630	\$16,484	\$0	\$0	\$8,146	\$0	\$0
Josephson Shimming Co	\$112,000	\$0	(\$112,000)	(\$112,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112,000	\$0	\$0
James Tool Machine & Engineering, Inc	\$436,359	\$436,359	\$0	\$0	\$0	\$0	\$0	\$436,359	\$0	\$0	\$0	\$436,359	\$0	\$0
JE Hoffman & Co	\$44,702	\$44,702	\$0	\$0	\$0	\$0	\$0	\$44,702	\$0	\$0	\$0	\$44,702	\$0	\$0
Jensens Sales, Inc.	\$429,973	\$429,973	\$0	\$0	\$0	\$0	\$0	\$429,973	\$0	\$0	\$0	\$429,973	\$0	\$0
Jonas Steel Industries, Inc.	\$81,200	\$74,877	(\$6,323)	\$0	\$0	\$0	\$0	\$74,877	\$6,323	\$0	\$0	\$81,200	\$0	\$0
Kaiser Aluminum	\$1,567,147	\$1,567,147	\$0	\$0	\$0	\$0	\$0	\$1,567,147	\$0	\$0	\$0	\$1,567,147	\$107,762	(\$107,762)
KAMAX, L.P.	\$18,623	\$0	(\$18,623)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,623	\$0	\$0
Kendall Electric, Inc.	\$7,622	\$7,622	\$0	\$0	\$0	\$0	\$0	\$7,622	\$0	\$0	\$0	\$7,622	\$0	\$0
Kennametal Inc.	\$1,874	\$0	(\$1,874)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,874	\$0	\$0
Kennametal Steel Corp	\$1,867	\$1,867	\$0	\$0	\$0	\$0	\$0	\$1,867	\$0	\$0	\$0	\$1,867	\$0	\$0
Key Patrick, LLC	\$535,963	\$535,963	\$0	\$0	\$0	\$0	\$0	\$535,963	\$0	\$0	\$0	\$535,963	\$0	\$0
Kochhammer Mfg Co	\$301	\$1,003	\$809	\$0	\$0	\$0	\$0	\$1,003	\$809	\$0	\$0	\$301	\$0	\$0
Kron-Wedder Force, Inc.	\$137,450	\$0	(\$137,450)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$137,450	\$0	\$0
Krohn-Dup, Inc.	\$202,132	\$0	(\$202,132)	(\$202,132)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$202,132	\$0	\$0
Knot Brake Company	\$37,115	\$37,115	\$0	\$0	\$0	\$0	\$0	\$37,115	\$0	\$0	\$0	\$37,115	\$0	\$0
Kono Corporation of USA	\$1,811,170	\$595,166	(\$1,216,004)	\$0	\$0	(\$1,216,004)	\$0	\$0	\$0	\$0	\$0	\$1,811,170	\$0	\$0
KVX Precision Specialists, Inc.	\$499,016	\$102,012	(\$397,004)	(\$499,016)	\$0	\$0	\$0	\$102,012	\$397,004	\$0	\$0	\$499,016	\$0	\$0
Kugel Corporation	\$18,404	\$28,028	\$9,624	\$0	\$0	\$0	\$0	\$28,028	\$9,624	\$0	\$0	\$18,404	\$0	\$0
L.H. Sauer Company, Inc.	\$20,287	\$20,287	\$0	\$0	\$0	\$0	\$0	\$20,287	\$0	\$0	\$0	\$20,287	\$0	\$0
L.J. Fisher, Inc.	\$124,158	\$0	(\$124,158)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$124,158	\$0	\$0
L&W Endurance, Inc.	\$662,444	\$662,444	(\$380)	(\$662,444)	\$0	\$0	\$0	\$662,444	\$380	\$0	\$0	\$662,444	\$0	\$0
Lane Elm Products	\$812,298	\$812,298	\$0	\$0	\$0	\$0	\$0	\$812,298	\$0	\$0	\$0	\$812,298	\$0	\$0
Leander L. Liberman	\$36,100	\$50,456	\$14,356	\$0	\$0	(\$14,356)	\$0	\$50,456	\$14,356	\$0	\$0	\$36,100	\$0	\$0
LeChaire Great Technology, Inc.	\$22,001	\$22,001	\$0	\$0	\$0	\$0	\$0	\$22,001	\$0	\$0	\$0	\$22,001	\$0	\$0
LeChaire Great Technology, Inc.	\$167,061	\$0	(\$167,061)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167,061	\$0	\$0
Lima Paper Company, Inc.	\$53,498	\$33,501	\$19,997	\$0	\$0	(\$19,997)	\$0	\$33,501	\$19,997	\$0	\$0	\$53,498	\$0	\$0
Livestock Electric Co., The	\$40,360	\$90,360	\$50,000	\$0	\$0	(\$50,000)	\$0	\$90,360	\$40,360	\$0	\$0	\$40,360	\$0	\$0
Lin-Gas	\$4,486	\$3,529	(\$857)	\$0	\$0	\$0	\$0	\$3,529	\$857	\$0	\$0	\$4,486	\$0	\$0
Linnco	\$71,168	\$5,770	(\$65,398)	\$0	\$0	\$0	\$0	\$5,770	\$65,398	\$0	\$0	\$71,168	\$0	\$0
Linnco Tool & Die, Inc.	\$122,049	\$51,364	(\$70,685)	\$0	\$0	\$0	\$0	\$51,364	\$70,685	\$0	\$0	\$122,049	\$0	\$0
Madgeel	\$4,949,715	\$1,854,381	(\$3,095,324)	(\$4,949,715)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,949,715	\$0	\$0

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Claimant	Letter Attention Amount	Electronic Demand Amount	Variance: Letter vs. Electronic	Agreement Received Adjustment	Unfunded Claim Adjustment	Invoice Not Identified	Invoice Paid	Inventory Consumed	Not Received in Return Period	Shipped to Non-Debtor	Not Reclaimable Good	Amount Disallowed	Validated Chain Before Legal Adjust.	Legal Defense Reclamation Claim
Machin-King Corporation	\$2,837,762	\$0	(\$2,837,762)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Machin Products Corp	\$6,238	\$6,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Machin Sales & Warehouse, LLC	\$207,352	\$273,861	\$156,509	\$0	\$0	(\$23,116)	(\$33,741)	(\$196,183)	(\$106,720)	\$0	\$0	(\$305,755)	\$8,226	(\$6,256)
Machin-Bronell, Inc.	\$313,827	\$313,827	(\$100)	\$0	\$0	\$554	\$0	(\$280,218)	\$0	\$0	(\$22,831)	\$11,552	(\$11,552)	\$0
Machin IV Deyco Products Inc	\$469,289	\$469,289	\$0	\$0	\$0	(\$278,500)	(\$53,347)	(\$122,592)	(\$14,620)	\$0	\$0	(\$469,289)	\$0	\$0
Machin Term, LP	\$1,191,132	\$1,191,132	\$311,241	\$0	\$0	(\$1,059,754)	\$0	(\$122,592)	(\$14,620)	\$0	\$0	(\$1,191,132)	\$0	\$0
Machin Manufacturing Co	\$140,280	\$140,280	\$0	\$0	\$0	(\$55)	(\$140,225)	\$0	\$0	\$0	\$0	(\$140,280)	\$0	\$0
Machin Group, Inc.	\$104,401	\$0	(\$104,401)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$104,401)	\$0	\$0
Machin Products Co, The	\$172,077	\$110,834	(\$11,143)	(\$122,077)	\$0	\$0	\$0	\$0	(\$305,750)	\$0	\$0	(\$122,077)	\$0	\$0
McDonnell Machinery	\$295,050	\$305,750	\$10,700	\$0	\$0	\$0	\$0	\$0	(\$305,750)	\$0	\$0	(\$305,750)	\$0	\$0
McF Industrial, Inc.	\$470,831	\$470,831	\$0	\$0	\$0	\$0	\$0	(\$470,134)	\$0	\$0	\$0	(\$470,134)	\$0	\$0
McMaster-Carr	\$23,142	\$0	(\$23,142)	\$0	\$0	\$0	\$0	\$0	(\$11,359)	\$0	\$0	(\$23,142)	\$0	\$0
Means Industries, Inc.	\$16,577	\$16,577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$23,142)	\$0	\$0
Medina Industries, Inc.	\$541,572	\$555,345	(\$16,327)	(\$541,672)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$541,572)	\$0	\$0
Medina Ewing PrimeMing Automotive	\$41,276	\$41,276	\$0	\$0	\$0	(\$55)	\$0	(\$41,216)	\$0	\$0	\$0	(\$41,276)	\$0	\$0
Medina Ewing PrimeMing Automotive	\$2,717,054	\$2,506,971	(\$210,083)	(\$2,717,054)	\$0	\$0	\$0	\$0	(\$2,717,054)	\$0	\$0	(\$2,717,054)	\$0	\$0
Meritor Freight Corporation	\$34,710	\$0	(\$34,710)	\$0	\$0	\$0	\$0	\$0	(\$6,200)	\$0	\$0	(\$34,710)	\$0	\$0
Meritor Suspension Systems, Co	\$52,068	\$52,068	\$0	\$0	\$0	(\$2,600)	\$0	(\$6,125)	(\$6,200)	\$0	\$0	(\$14,925)	\$0	\$0
Meritor WABCO Control Systems	\$143,851	\$107,064	\$13,212	(\$257,479)	\$0	(\$197,064)	\$0	\$0	\$0	\$0	\$0	(\$197,064)	\$0	\$0
Meritor Powder Products	\$297,479	\$0	(\$297,479)	(\$257,479)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$297,479)	\$0	\$0
Meritor Powder Company LLC	\$8,466,148	\$9,370,165	\$1,064,016	\$10	\$0	(\$212,007)	(\$20,512)	(\$7,201,742)	(\$84,620)	\$0	(\$73,110)	(\$7,882,192)	\$377,373	(\$37,373)
Metall Corporation	\$42,547	\$42,547	\$0	\$0	\$0	\$0	\$0	(\$42,547)	\$0	\$0	\$0	(\$42,547)	\$0	\$0
Mex Hydrocarbons Corp.	\$565,514	\$238,936	(\$326,578)	\$0	\$0	(\$3,890)	\$0	(\$146,551)	(\$41,455)	\$0	(\$2)	(\$526,621)	\$35,853	(\$35,853)
Michigan Rubber Products, Inc.	\$125,519	\$218,053	\$92,444	\$0	\$0	(\$11,025)	\$0	(\$112,789)	(\$68,265)	\$0	(\$2,105)	(\$210,053)	\$0	\$0
Mid-West Ferro Corporation	\$105,247	\$103,247	\$0	\$0	\$0	\$0	\$0	(\$103,247)	\$0	\$0	\$0	(\$103,247)	\$0	\$0
Midwest Blumeng	\$555,891	\$540,130	(\$15,761)	\$0	\$0	(\$538,301)	\$0	\$0	(\$1,827)	\$0	\$0	(\$555,891)	\$0	\$0
Midwest Wire Products	\$80,134	\$65,664	(\$14,470)	\$0	\$0	(\$17,897)	\$0	(\$45,538)	\$0	\$0	\$0	(\$57,556)	\$2,279	(\$2,279)
Milwaukee Valve Products	\$0	\$86,614	\$86,614	\$0	\$0	\$0	\$0	(\$14,113)	\$0	\$0	\$0	(\$14,113)	\$1,005	(\$1,005)
Milwaukee Precision Components, Inc.	\$143,270	\$143,270	\$0	\$0	\$0	(\$133)	\$0	\$0	\$0	\$0	\$0	(\$143,270)	\$0	\$0
Minnesota North America	\$0	\$0	\$0	\$0	\$0	(\$11,200)	\$0	\$0	(\$3,900)	\$0	\$0	(\$11,200)	\$0	\$0
Mishcon Group, Ltd.	\$527,531	\$101,855	(\$425,676)	\$0	\$0	\$0	\$0	(\$163,474)	(\$3,900)	\$0	(\$2,925)	(\$527,494)	\$76	(\$76)
Mishcon USA, Inc.	\$13,253	\$0	(\$13,253)	(\$536,672)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$13,253)	\$0	\$0
Misur & Co., U.S.A. Inc.	\$556,672	\$0	(\$556,672)	(\$556,672)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$556,672)	\$0	\$0
Mitsui Pacific, Inc.	\$55,631	\$0	(\$55,631)	(\$55,631)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$55,631)	\$0	\$0
Modern Storage Technologies	\$242,286	\$0	(\$242,286)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$242,286)	\$0	\$0
Modern Storage Technologies	\$1,029,391	\$629,444	(\$399,946)	(\$1,029,391)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,029,391)	\$0	\$0
Modern & Electric Company, The	\$80,199	\$0	(\$80,199)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$80,199)	\$0	\$0
Modern Industrial, Inc.	\$1,140,510	\$0	(\$1,140,510)	\$0	\$0	(\$25,396)	(\$22,075)	\$0	(\$5,123)	\$0	(\$146,636)	(\$210,222)	\$0	\$0
Modern Industrial, Inc.	\$180,432	\$210,222	\$11,890	\$0	\$0	(\$15,785)	(\$44,000)	(\$44,000)	(\$5,123)	\$0	\$0	(\$15,785)	\$0	\$0
Modern Control Industries, Inc.	\$505,080	\$119,715	(\$385,365)	\$0	\$0	(\$30,489)	(\$504)	(\$15,501)	(\$1,488)	\$0	\$0	(\$15,501)	\$0	\$0
Mobex, Inc.	\$116,640	\$110,180	(\$6,460)	\$0	\$0	(\$30,489)	(\$504)	(\$15,501)	(\$1,488)	\$0	\$0	(\$15,501)	\$0	\$0
Mobex, Inc.	\$17,850	\$17,850	\$0	\$0	\$0	(\$5,016)	\$0	\$0	(\$5,016)	\$0	\$0	(\$17,850)	\$0	\$0
Mobex International Corporation	\$24,833	\$0	(\$24,833)	\$0	\$0	(\$5,501)	\$0	(\$23,543)	\$0	\$0	\$0	(\$23,543)	\$0	\$0
National Standard Company	\$783,709	\$241,044	(\$542,665)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$783,709)	\$0	\$0
Nearsh Franchising	\$1,599,106	\$0	(\$1,599,106)	(\$1,599,106)	\$0	\$0	\$0	\$0	(\$816)	\$0	\$0	(\$1,599,106)	\$0	\$0
Nearsh Franchising Company, Inc.	\$823	\$4,016	\$3,193	\$0	\$0	\$0	\$0	(\$4,016)	\$0	\$0	(\$3,200)	(\$4,016)	\$0	\$0
Neph-Petroleum Company	\$359,219	\$409,571	\$50,352	\$0	\$0	(\$5,053)	\$0	(\$4,016)	\$0	\$0	\$0	(\$4,016)	\$0	\$0
Nut Force	\$5,003	\$0	(\$5,003)	(\$175,082)	\$0	\$0	\$0	\$0	(\$3,382)	\$0	\$0	(\$175,082)	\$0	\$0
Nutway Blumeng & Mfg. Co., Inc.	\$355,222	\$355,222	\$0	(\$355,222)	\$0	\$0	\$0	(\$31,017)	\$0	\$0	\$0	(\$355,222)	\$0	\$0
New Technology Steel, LLC	\$564,769	\$531,037	(\$33,732)	\$0	\$0	(\$53,120)	\$0	(\$11,017)	\$0	\$0	\$0	(\$564,769)	\$0	\$0
Nison Trading Corp., USA	\$146,156	\$146,156	\$0	\$0	\$0	\$0	\$0	(\$30,356)	(\$56,030)	\$0	\$0	(\$146,156)	\$0	\$0

Thursday, June 29, 2006

Claimant	Letter Assertion Amount	Electronic Demand Amount	Variance: Letter vs. Electronic	Agreement Reached Adjustment	Uniformity Claim Adjustment	Invoice Not Identified	Invoice Paid	Inventory Consumed	Not Received In Reclaim. Period	Shipped to Near Debtor	Not Reclaimable Good	Amount Disallowed	Validated Claim Before Legal Adjust.	Legal Defense Reimbursement Claim
Northern Electric Company, Inc.	\$48,068	\$48,068	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Northwestern, Inc.	\$1,374,716	\$1,374,716	(\$1,198,708)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nova Tube Industrial, LLC	\$3,003,095	\$3,003,095	\$1,451,451	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NTK Corp	\$223,405	\$223,405	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NTN Bearing Corporation of America	\$4,689,425	\$4,689,425	(\$4,689,425)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nucor Fastener	\$11,317	\$33,950	\$22,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nucor Steel Tube/Co., Inc.	\$1,503,991	\$1,503,991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Calley Industries, Inc.	\$11,140	\$130,575	\$119,435	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ODM Tool & Manufacturing Co., Inc.	\$898,808	\$0	(\$898,808)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chicore Metals (America) Inc.	\$104,257	\$0	(\$104,257)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chicore Metals (America) Inc.	\$125,556	\$0	(\$125,556)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ohio Tool Systems, Inc.	\$51,828	\$51,828	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ohio Transmission & Pump Company	\$716,074	\$32,278	(\$683,796)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ohio Corp - Glacier Vandenberg, Inc./AJ	\$207,064	\$234,035	\$27,462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Pura Co., Inc.	\$25,809	\$25,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Oxbridge Tool	\$99,694	\$0	(\$99,694)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Omni Forge, Inc.	\$264,799	\$0	(\$264,799)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Oregon Synthetic Products, Inc.	\$692,035	\$0	(\$692,035)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parker Hannifin Corporation	\$2,370,419	\$0	(\$2,370,419)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parmat Lubricants	\$0	\$3,248	\$3,248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Perrin Aluminum International, Inc.	\$334,086	\$0	(\$334,086)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Phoenix Society Mfg. Co.	\$25,777	\$25,777	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plumbeck	\$46,052	\$0	(\$46,052)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plumtree Steel	\$124,620	\$124,620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Producers Metals S.A. de C.V.	\$25,975	\$25,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Port City Group	\$469,338	\$865,232	\$395,894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Power Supply Industries, Inc.	\$12,648	\$171,985	\$159,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PPG Industries, Inc.	\$491,735	\$491,735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR Machine Works, Inc.	\$79,553	\$216,459	\$136,906	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Precision Fasteners, Inc.	\$391,467	\$0	(\$391,467)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Precision Fasteners, Inc.	\$9,492,265	\$1,899,632	(\$7,592,633)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Precision Fasteners	\$466,591	\$0	(\$466,591)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pretek, Inc.	\$1,867,841	\$1,860,403	(\$7,438)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pretek Corporation	\$313,107	\$0	(\$313,107)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pretek Systems, Inc.	\$14,145	\$14,145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prodyna Tooling & Manufacturing, Inc.	\$23,957	\$37,382	\$13,425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Q.C. Inc.	\$64,506	\$64,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Quality Synthetic Rubber Co., Inc.	\$30,030	\$30,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Quincy Tool & Equip, Inc.	\$553,800	\$553,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
R & A Tool & Engineering	\$28,213	\$0	(\$28,213)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
R T Vanderhei	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rada Ale LLC	\$32,432	\$68,780	\$36,348	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Razzer Tool and Die Company	\$431,704	\$431,704	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RBC Brazeau, Inc.	\$127,490	\$127,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rex Machine Vite Company	\$1,323,513	\$0	(\$1,323,513)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rever Chemicals GmbH HFM Code 4028	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reishi Castings	\$3,872,994	\$1,208,478	(\$2,664,516)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rex Forge Division of JJ Ryan Company	\$7,439	\$7,382	(\$57)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rivett Nevada Valley, Inc.	\$80,094	\$80,094	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rivett Corporation	\$48,532	\$166,845	\$118,313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RMC Foundry, LLC	\$31,116	\$0	(\$31,116)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RMT, Inc.	\$2,992,680	\$2,992,680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Robert Bosch Corp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Thursday, June 29, 2006

Claimant	Letter Assertion Amount	Electric Demand Amount	Variance Letter vs. Electric	Agreement Reached Adjustment	Unitary Chain Adjustment	Invoice Not Identified	Invoice Paid	Inventory Consumed	No Received in Reclaim Period	Shipped to Non-Debtor	Not Reclaimable Good	Amount Disallowed	Validated Claim Before Legal Adjust.	Legal Defense Adjustment	Valid Reclamation Claim
Rohm Industries, Inc.	\$281,359	\$270,877	(\$10,482)	\$0	\$0	\$0	\$0	(\$65,957)	\$0	\$0	(\$27)	(\$266,446)	\$114,893	(\$114,893)	\$0
ROC-Keeper Industrial Ltd 7 Jamn	\$78,000	\$0	(\$78,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$78,000)	\$0	\$0	\$0
ROC-Spectra Ltd TE Chy Teyuan Hain	\$121,954	\$0	(\$121,954)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$121,954)	\$0	\$0	\$0
Roemba Mfg & Design, Inc	\$52,212	\$52,212	\$0	\$0	\$0	\$0	\$0	(\$52,212)	\$0	\$0	\$0	(\$52,212)	\$0	\$0	\$0
Rohm and Hiss	\$55,777	\$46,777	(\$9,000)	\$0	\$0	(\$26,348)	\$0	(\$20,428)	\$0	\$0	\$0	(\$55,777)	\$0	\$0	\$0
Rob Manufacturing of America Inc.	\$24,848	\$0	(\$24,848)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$24,848)	\$0	\$0	\$0
ROHM Machine Tools Ltd	\$137,024	\$12,556	(\$124,468)	\$0	\$0	\$0	\$0	\$0	(\$12,556)	\$0	\$0	(\$137,024)	\$0	\$0	\$0
Rubber Associates, Inc	\$73,595	\$0	(\$73,595)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$73,595)	\$0	\$0	\$0
S&A Products	\$250,000	\$232,200	(\$17,800)	(\$250,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$250,000)	\$0	\$0	\$0
S&R, Inc.	\$93,289	\$93,289	\$0	\$0	\$0	\$0	\$0	(\$98,005)	(\$4,407)	\$0	\$0	(\$98,005)	\$0	\$0	\$0
SA&S Screw Machine Company, LLC	\$41,281	\$4,594	(\$16,307)	\$0	\$0	\$0	\$0	(\$3,884)	(\$14,586)	\$0	\$0	(\$20,201)	\$1,050	(\$1,050)	\$0
SA&Z Tool & Die Co., Inc.	\$27,055	\$27,055	\$0	\$0	\$0	\$0	\$0	(\$12,469)	(\$14,586)	\$0	\$0	(\$27,055)	\$0	\$0	\$0
S&H-Coburn, Alabaster, Inc.	\$55,783	\$0	(\$55,783)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$55,783)	\$0	\$0	\$0
Samuel Son & Company, Inc	\$137,072	\$137,072	\$0	\$0	\$0	\$0	\$0	(\$90,738)	(\$23,981)	\$0	\$0	(\$110,419)	\$28,653	(\$28,653)	\$0
Sartorius Reaction International & Russia F	\$1,268,591	\$0	(\$1,268,591)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,268,591)	\$0	\$0	\$0
Sartorius Advanced European State	\$45,785	\$0	(\$45,785)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$45,785)	\$0	\$0	\$0
S&S Rubber Company	\$462,511	\$0	(\$462,511)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$462,511)	\$0	\$0	\$0
Schaeffler Canada, Inc.	\$389,931	\$0	(\$389,931)	\$0	\$0	\$0	\$0	(\$468,488)	(\$124,161)	\$0	\$0	(\$588,687)	\$7,033	(\$7,033)	\$0
Schaeffler Group USA, Inc.	\$587,720	\$587,008	(\$712)	\$0	\$0	(\$103,271)	\$0	\$0	\$0	\$0	\$0	(\$588,687)	\$0	\$0	\$0
Schaeffler Tool & Die	\$3,420	\$0	(\$3,420)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,420)	\$0	\$0	\$0
Schaeffler Group Works, Inc.	\$417,918	\$20,741	(\$397,177)	(\$417,918)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Industries, Inc	\$105,248	\$0	(\$105,248)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$105,248)	\$0	\$0	\$0
Seacell Tool, Inc	\$88,995	\$0	(\$88,995)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$88,995)	\$0	\$0	\$0
Secura Tool, Inc	\$405,311	\$0	(\$405,311)	\$0	\$0	(\$16,101)	\$0	(\$374,571)	(\$13,121)	\$0	\$0	(\$387,692)	\$0	\$0	\$0
Secon Gear Manufacturing Co	\$55,980	\$81,747	\$27,767	\$0	\$0	(\$83,747)	\$0	\$0	(\$82,820)	\$0	\$0	(\$55,980)	\$0	\$0	\$0
SEL, Tech Inc.	\$1,306,897	\$88,788	(\$1,218,109)	\$0	\$0	(\$976,178)	\$0	\$0	(\$82,820)	\$0	\$0	(\$1,306,897)	\$0	\$0	\$0
Shannon Tube Company	\$379,903	\$289,871	(\$90,032)	\$0	\$0	(\$24,355)	(\$265,565)	\$0	\$0	\$0	\$0	(\$379,903)	\$0	\$0	\$0
Shaw Industries, Inc	\$379,135	\$157,850	(\$221,285)	\$0	\$0	\$0	\$0	(\$157,850)	(\$23,253)	\$0	\$0	(\$379,135)	\$0	\$0	\$0
Shiloh Corporation & Shiloh Automotive	\$2,535,214	\$1,124,000	(\$1,411,214)	\$0	\$0	(\$124,333)	\$0	(\$884,221)	(\$23,253)	\$0	\$0	(\$2,458,920)	\$82,354	(\$82,354)	\$0
Shiloh Machine and Foundry	\$32,383	\$32,383	\$0	\$0	\$0	\$0	\$0	(\$32,383)	\$0	\$0	\$0	(\$32,383)	\$0	\$0	\$0
SHF USA, Inc	\$0	\$297,885	\$297,885	\$0	(\$297,885)	\$0	\$0	\$0	\$0	\$0	\$0	(\$297,885)	\$0	\$0	\$0
Shim Gutter Industrial Company	\$435,765	\$28,058	(\$407,707)	(\$435,765)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$435,765)	\$0	\$0	\$0
Shim USA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Specialty Structures, LLC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Spicer Ave Carlin S.A. Spain IFM Co	\$315,823	\$35,823	(\$280,000)	\$0	\$0	(\$110,573)	\$0	\$0	(\$25,258)	\$0	\$0	(\$315,823)	\$0	\$0	\$0
Spicer GmbH-Werkebau GmbH German	\$58,237	\$81,237	\$23,000	\$0	\$0	(\$5,787)	\$0	(\$1,467)	(\$323)	\$0	\$0	(\$58,237)	\$0	\$0	\$0
Spicer Oil-Highway Parts & Distribution	\$473,455	\$0	(\$473,455)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$473,455)	\$0	\$0	\$0
SpringCo Mfg Prod Inc	\$1,130	\$0	(\$1,130)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,130)	\$0	\$0	\$0
SSI Technologies, Inc	\$51,888	\$68,818	\$16,930	\$0	\$0	(\$58,704)	\$0	\$0	(\$8,814)	\$0	\$0	(\$51,888)	\$0	\$0	\$0
SSI Controls, Inc.	\$28,461	\$30,461	\$2,000	\$0	\$0	\$0	\$0	(\$28,014)	(\$10,921)	\$0	\$0	(\$28,014)	\$5,446	(\$5,446)	\$0
Stamco Industries	\$584,846	\$73,534	(\$511,312)	\$0	\$0	\$0	\$0	(\$31,888)	(\$10,921)	\$0	\$0	(\$584,846)	\$25,018	(\$25,018)	\$0
Stamco Metal Products, Inc	\$189,081	\$0	(\$189,081)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$189,081)	\$0	\$0	\$0
Steel Dynamics	\$530,066	\$0	(\$530,066)	(\$530,066)	\$0	\$0	\$0	(\$430,344)	\$0	\$0	\$0	(\$530,066)	\$0	\$0	\$0
Steel Power, Inc d/ba Commercial Met	\$430,334	\$430,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$430,334)	\$0	\$0	\$0
Steel Technologies, Inc.	\$324,708	\$0	(\$324,708)	(\$324,708)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$324,708)	\$0	\$0	\$0
Stelme Ltd	\$128,037	\$0	(\$128,037)	\$0	\$0	\$0	\$0	(\$58,411)	(\$11,928)	\$0	\$0	(\$128,037)	\$170,505	(\$170,505)	\$0
Stemco, LP	\$225,528	\$246,811	\$710,684	\$0	\$0	\$234	\$0	\$0	\$0	\$0	\$0	(\$225,528)	\$0	\$0	\$0
Stemco Products Inc.	\$43,422	\$0	(\$43,422)	(\$43,422)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$43,422)	\$0	\$0	\$0
Summit Steel Corporation	\$46,127	\$28,021	(\$18,106)	\$0	\$0	\$0	\$0	\$0	(\$8,558)	\$0	\$0	(\$46,127)	\$0	\$0	\$0
Swiss Steel International NA	\$105,578	\$0	(\$105,578)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$105,578)	\$0	\$0	\$0
T&S Machine, Inc.	\$238,037	\$0	(\$238,037)	(\$238,037)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$238,037)	\$0	\$0	\$0
T.F. Weber, S.A. de C.V.	\$228,102	\$228,082	(\$20)	\$0	\$0	\$0	\$0	(\$51,855)	(\$176,167)	\$0	\$0	(\$228,102)	\$0	\$0	\$0
TB & Company	\$35,479	\$0	(\$35,479)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$35,479)	\$0	\$0	\$0

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Customer	Letter Attention		Electronic		Variance		Agreement		Utility		Invoice		Inventory		Not Received		Shipped to Non-		Not Reclaimable		Amount		Validated		Valid	
	Amount	Amount	Electronic	Electronic	Revised	Adjustment	Claim	Adjustment	Identified	Not Identified	Partial	Consumed	Return	Partial	Debtor	Debtor	Good	Amount	Amount	Before	Adjustment	Reclamation	Customer			
Team Industries, Inc	\$204,793	\$204,793	\$0	\$0	(\$17,651)	(\$17,651)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Teknor Financial Corporation	\$17,651	\$0	(\$17,651)																							
Tennessee Automotive Cleaning Company	\$570,680	\$1,023,630	\$446,140																							
The Midwest Group	\$32,702	\$53,341	\$20,639																							
Thermal Products France	\$35,244	\$155,222	\$119,978																							
Thomas Steel Ship Corp.	\$197,939	\$197,939	(\$197,939)																							
Thomson Reuters Financials LTDA	\$187,548	\$187,548	\$0		(\$187,548)																					
ThyssenKrupp Pflanzenschutzmittel GmbH	\$843,023	\$843,023	\$0		\$0																					
ThyssenKrupp Precision Forge, LLC	\$1,321,722	\$1,321,722	\$0		\$0																					
ThyssenKrupp Presta Denfert, LLC	\$1,651,378	\$1,651,378	\$0		(\$207,471)																					
ThyssenKrupp Walzwerk, Inc.	\$228,074	\$228,074	\$0		\$0																					
ThyssenKrupp Walzwerk, Inc.	\$412,469	\$10,830,220	\$14,125,811		\$0																					
Ti Group Automotive Systems	\$9,028,405	\$162,484	(\$15,786)		\$0																					
Timken Corporation	\$412,469	\$1,412,811	\$0		\$0																					
Tideair, Inc	\$58,238	\$178,278	(\$120,040)		\$0																					
Tokaihan U.S.A., Inc	\$115,602	\$117,155	\$1,554		\$0																					
Toscon for Irizar	\$38,864	\$45,616	\$6,812		\$0																					
Toscon Precision Modern, Inc.	\$123,421	\$1,223,421	(\$1,223,421)		\$0																					
Toscon Precision Modern, Inc.	\$59,595,435	\$0	(\$9,595,435)		\$0																					
Toronto Automotive, Inc.	\$1,202,267	\$2,107,480	\$874,212		\$0																					
Toronto America, Inc.	\$55,422	\$0	(\$55,422)		\$0																					
Transfer Tool Products, Inc.	\$110,040	\$110,040	\$0		(\$110,040)																					
Traver Precision Incorporated	\$19,067	\$19,067	\$0		\$0																					
Tridex Automotive d/b/a Tridex Y	\$661,269	\$0	(\$661,269)		\$0																					
Tridex Sealing Solutions Canada, Inc	\$585,312	\$0	(\$585,312)		\$0																					
Tridex Sealing Solutions US, Inc	\$45,541	\$0	(\$45,541)		\$0																					
Tridex Sealing Solutions US, Inc (re	\$4,574	\$0	(\$4,574)		\$0																					
Tridex Sealing Solutions US, Inc (re	\$2,758	\$0	(\$2,758)		\$0																					
Tridex Sealing Solutions US, Inc (re	\$31,904	\$0	(\$31,904)		\$0																					
Tridex Sealing Solutions US, Inc, d/b	\$8,659	\$8,659	\$0		\$0																					
Tridex Sealing Solutions US, Inc, d/b	\$118,904	\$20,342	(\$98,562)		\$0																					
Tru-Site Engineering, Inc.	\$2,969,595	\$2,130,603	(\$829,992)		\$0																					
TRW Automotive	\$2,187,265	\$2,187,265	\$0		\$0																					
U.S. Steel Corporation	\$109,502	\$109,502	\$0		\$0																					
Union of Illinois	\$203,345	\$0	(\$203,345)		\$0																					
United States Gear Corporation	\$138,365	\$0	(\$138,365)		\$0																					
Univac USA Inc.	\$123,554	\$558,685	(\$15,726)		\$0																					
Universal Bearings, Inc of Bremen India	\$17,502	\$17,502	\$0		\$0																					
Universal Forest Products, Inc.	\$10,528,117	\$2,419,417	(\$8,117,699)		\$10,528,117																					
US Manufacturing	\$102,322	\$205,325	\$104,006		\$0																					
Wabash Enterprises, Inc.	\$324,188	\$100,514	(\$223,673)		(\$324,188)																					
Van Dyke Industries	\$174,980	\$79,651	(\$95,329)		\$0																					
Vannote Company	\$198,442	\$195,755	(\$2,687)		\$0																					
Vestas Iron & Machine	\$6,339	\$6,339	\$0		\$0																					
Vibra Plastik, Inc.	\$403,818	\$0	(\$403,818)		\$0																					
Vibro Products, Inc.	\$49,288	\$0	(\$49,288)		\$0																					
Vulcan B.A. DE C.V	\$60,517	\$160,470	\$120,953		\$0											</										

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Client	Letter Assertion Amount	Electronic Demand Amount	Variance Letter vs. Electronic	Agreement Reached Adjustment	Unifinity Claim Adjustment	Invoice Not Identified	Invoice Paid	Inventory Consumed	Not Received in Reclam. Profit	Shipped to Non-Debit	Not Reclaimable Good	Amount Disallowed	Validated Chain Before Legal Adjoin.	Legal Defense Adjustment	Valid Reclamation Chain
Warner Manufacturing Corporation	\$1,387,061	\$340,250	(\$1,046,811)	\$0	\$0	(\$163,262)	\$0	\$0	(\$176,868)	\$0	\$0	(\$1,397,061)	\$0	\$0	\$0
Warner Tech Industries, Inc.	\$1,206,444	\$0	(\$1,206,444)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,206,444)	\$0	\$0	\$0
Webb White Products, Inc.	\$1,070,426	\$1,507,323	\$427,895	(\$1,507,323)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,507,323)	\$0	\$0	\$0
Webb Specialties Co.	\$8,540	\$3,640	(\$2,700)	\$0	\$0	\$0	\$0	(\$354)	(\$4,051)	\$0	\$0	(\$3,690)	\$890	(\$890)	\$0
WESCO Distribution	\$9,841,059	\$9,672,724	(\$168,335)	\$0	\$0	(\$8,474,274)	(\$7,259)	(\$14,948)	(\$1,236,344)	\$0	\$0	(\$9,841,059)	\$0	\$0	\$0
Wesco Supply Company	\$287,840	\$26,226	(\$241,615)	\$0	\$0	\$0	\$0	(\$18,534)	(\$5,289)	\$0	\$0	(\$2,454)	(\$267,840)	\$0	\$0
Western Resources, Inc.	\$23,474	\$22,968	(\$486)	\$0	\$0	\$0	(\$22,968)	\$0	\$0	\$0	\$0	(\$23,474)	\$0	\$0	\$0
Westport Aik Corporation	\$2,633,550	\$0	(\$2,633,550)	(\$2,633,550)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,633,550)	\$0	\$0	\$0
Workshop Machine & Tool Co.	\$4,072	\$0	(\$4,072)	(\$4,072)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,072)	\$0	\$0	\$0
Whitehead Industries, Inc.	\$162,766	\$162,766	\$0	\$0	\$0	(\$905)	(\$84,638)	(\$67,642)	\$0	\$0	\$0	(\$162,766)	\$0	\$0	\$0
Whitworth Tool, Inc.	\$871,802	\$0	(\$871,802)	(\$871,802)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$871,802)	\$0	\$0	\$0
Wide Open Technologies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wivacal, Inc.	\$180,325	\$108,853	(\$68,472)	(\$180,325)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$180,325)	\$0	\$0	\$0
Wick Manufacturing, Inc.	\$916,373	\$0	(\$916,373)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$916,373)	\$0	\$0	\$0
Wilbur Manufacturing	\$73,256	\$0	(\$73,256)	(\$73,256)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$73,256)	\$0	\$0	\$0
Wolverine Brass Co., Inc.	\$62,244	\$62,244	\$0	\$0	\$0	\$0	\$0	(\$62,244)	\$0	\$0	\$0	(\$62,244)	\$0	\$0	\$0
Wolverine Tool & Engineering	\$1,866,195	\$1,866,195	\$0	\$0	\$0	(\$1,866,195)	\$0	\$0	\$0	\$0	\$0	(\$1,866,195)	\$0	\$0	\$0
Worthington Industries	\$1,916,766	\$0	(\$1,916,766)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,916,766)	\$0	\$0	\$0
Wuznak Industries/GMP Metal P	\$226,891	\$78,165	(\$147,726)	\$0	\$0	\$0	\$0	(\$78,165)	\$0	\$0	\$0	(\$226,891)	\$0	\$0	\$0
Wuznak Technology, Inc.	\$484,000	\$0	(\$484,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$484,000)	\$0	\$0	\$0
Wuznak Service Supply, Inc.	\$91,678	\$93,334	\$1,717	\$0	\$0	(\$3,182)	\$0	(\$32,097)	(\$2,222)	\$0	\$0	(\$32,097)	\$3,112	(\$33,112)	\$0
Wuznak Technology, Inc.	\$120,021	\$120,021	\$0	\$0	\$0	(\$60,986)	\$0	(\$60,986)	(\$5,359)	\$0	\$0	(\$106,282)	\$1,339	(\$107,621)	\$0
X-L Machine Company, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
X-L Machine Company, Inc.	\$20,832	\$0	(\$20,832)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$20,832)	\$0	\$0	\$0
X-Y Tool and Die, Inc.	\$169,168	\$0	(\$169,168)	(\$169,168)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$169,168)	\$0	\$0	\$0
YH America, Inc.	\$719,367	\$0	(\$719,367)	(\$719,367)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$719,367)	\$0	\$0	\$0
Zach Chemical	\$273,755	\$0	(\$273,755)	(\$273,755)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$273,755)	\$0	\$0	\$0
Zeda Products, Inc.	\$126,132	\$0	(\$126,132)	\$0	\$0	(\$1,471)	\$0	\$0	(\$40,655)	\$0	\$0	(\$126,132)	\$0	\$0	\$0
Zohar, Inc.	\$43,676	\$52,126	\$8,451	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$43,676)	\$0	\$0	\$0
<b>Report Totals:</b>	<b>\$207,320,107</b>	<b>\$160,136,723</b>	<b>(\$137,192,904)</b>	<b>(\$170,981,970)</b>	<b>(\$1,241,565)</b>	<b>(\$30,240,349)</b>	<b>(\$21,987,202)</b>	<b>(\$51,102,532)</b>	<b>(\$13,502,091)</b>	<b>\$0</b>	<b>(\$5,406,814)</b>	<b>(\$310,350,823)</b>	<b>\$3,048,976</b>	<b>(\$3,048,976)</b>	<b>\$0</b>

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**EXHIBIT C**

CLI-1444658v8

A00686

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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
In re : Chapter 11  
Dana Corporation, *et al.*, : Case No. 06-10354 (BRL)  
Debtors. : (Jointly Administered)  
-----X

**ORDER, PURSUANT TO SECTION 105(a) OF THE BANKRUPTCY  
CODE AND BANKRUPTCY RULES 7042 AND 9014: (I) BIFURCATING  
CONSIDERATION OF ISSUES RELATING TO RECLAMATION  
CLAIMS; (II) ESTABLISHING A BRIEFING SCHEDULE FOR CONSIDERATION OF  
CERTAIN COMMON ISSUES; AND (III) GRANTING CERTAIN RELATED RELIEF**

This matter coming before the Court on the Motion of Debtors and Debtors in Possession, Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 7042 and 9014: (I) Bifurcating Consideration of Issues Relating to Reclamation Claims; (II) Establishing a Briefing Schedule for Consideration of Certain Common Issues; and (III) Granting Certain Related Relief (the "Motion"),<sup>1</sup> filed by the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors"); the Court having reviewed the Motion and having considered the statements of counsel with respect to the Motion at a hearing before the Court (the "Hearing"); and the Court having found that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b), (c) notice of the Motion and the Hearing was sufficient under the circumstances and (d) in light of the circumstances, the requirements of Local Bankruptcy Rule 9013-1(b) that a separate memorandum of law be filed in support of the Motion is waived; and the Court having

<sup>1</sup> Capitalized terms not otherwise defined herein shall have the meanings given to them in the Motion.

determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED.
2. This Court's consideration of the Prior Lien Defense to the Remaining Reclamation Claims shall be bifurcated from the consideration of the Fact-Intensive Defenses or any other issues relating to the Remaining Reclamation Claims, pursuant to Bankruptcy Rule 7042(b). Any and all litigation (including discovery) related to the Fact-Intensive Defenses shall be stayed and postponed until after the Court (a) has ruled on the applicability of the Debtors' Prior Lien Defense to the Remaining Reclamation Claims and (b) has conducted the Scheduling Conferences described in paragraph 6 below.
3. The following Briefing Schedule shall govern the litigation of the Prior Lien Defense:
  - The Initial Brief in support of the Prior Lien Defense to the Remaining Reclamation Claims shall be filed by the Debtors with the Court and served on all necessary parties no later than **Monday, October 23, 2006 at 4:00 p.m., Eastern Time.**
  - All Responsive Briefs must be filed with the Court by Objecting Claimants that wish to file further papers in response to the Initial Brief and served on all necessary parties no later than **Tuesday, November 7, 2006 at 4:00 p.m., Eastern Time.**
  - Any Reply Brief must be filed by the Debtors with the Court and served on all necessary parties no later than **Wednesday, November 22, 2006 at 4:00 p.m., Eastern Time.**
4. A hearing with respect to the Prior Lien Defense shall be conducted by the Court on November 29, 2006 at 10:00 a.m., Eastern Time.

5. The ruling of the Court regarding the Prior Lien Defense shall be generally applicable to all Objecting Claimants, regardless of whether a particular Objecting Claimant files a Responsive Brief.

6. If the Court determines that the Prior Lien Defense asserted by the Debtors is not applicable to the Remaining Reclamation Claims (or does not render the Reclamation Claims valueless), an initial Scheduling Conference shall be promptly scheduled for each Remaining Reclamation Claim that has not otherwise been resolved by the parties at which the Court shall (a) establish the parameters for the separate litigation of such claim (including by establishing discovery guidelines, pretrial hearing dates, necessary briefing schedules and an evidentiary hearing date) and (b) schedule any further necessary scheduling conferences.

Dated: New York, New York

\_\_\_\_\_, 2006

\_\_\_\_\_  
UNITED STATES BANKRUPTCY JUDGE

W. Timothy Miller (OH 0059952)  
 Paige Leigh Ellerman (OH 0071561) (*pro hac vice* admission pending)  
 TAFT, STETTINIUS & HOLLISTER, LLP  
 Attorney for Toyotetsu America, Inc. and  
 Toyotetsu Mid America, LLC  
 425 Walnut Street, Suite 1800  
 Cincinnati, Ohio 45202  
 (513) 381-2838

UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF NEW YORK

In re:	x	
	:	Chapter 11
	:	
DANA CORPORATION, et al.,	:	Case No. 06-10354 (BRL)
	:	
Debtors.	:	(Jointly Administered)
	x	

**OBJECTION OF CREDITORS TOYOTETSU AMERICA, INC. AND  
 TOYOTETSU MID AMERICA, LLC TO MOTION OF DEBTORS AND DEBTORS-IN-  
 POSSESSION, PURSUANT TO SECTION 105(A) OF THE BANKRUPTCY CODE AND  
 BANKRUPTCY RULES 7042 AND 9014, FOR AN ORDER: (i) BIFURCATING  
 CONSIDERATION OF ISSUES RELATING TO RECLAMATION CLAIMS; (II)  
 ESTABLISHING A BRIEFING SCHEDULE FOR CONSIDERATION OF CERTAIN  
COMMON ISSUES; AND (III) GRANTING CERTAIN RELATED RELIEF**

Toyotetsu America, Inc. and Toyotetsu Mid America, LLC (collectively, "Toyotetsu"), creditors of Dana Corporation or its affiliates (the "Debtors" or "Dana"), by and through their undersigned counsel, hereby file their Objection (the "Objection") to Motion of Debtors and Debtors-In-Possession, Pursuant To Section 105(A) of the Bankruptcy Code and Bankruptcy Rules 7042 And 9014, for an Order: (I) Bifurcating Consideration of Issues Relating To Reclamation Claims; (II) Establishing a Briefing Schedule for Consideration of Certain Common Issues; and (III) Granting Certain Related Relief (the "Motion"). In support of this Objection, Toyotetsu states as follows<sup>1</sup>:

<sup>1</sup> All capitalized terms not specifically defined herein shall have the meaning ascribed to them in the Motion.

1. On July 28, 2006, Toyotetsu filed its Objection (Doc. No. 2403) to the Debtors' Notice of Reconciled Reclamation Claims Under Amended Final Order, Pursuant To Sections 105(A), 362 and 546(c) of the Bankruptcy Code and Bankruptcy Rule 9019(B): (a) Establishing Procedures for Resolving Reclamation Claims Asserted Against the Debtors and (b) Granting Certain Related Relief (the "Notice")(Doc. No. 1650), asserting (i) that its reclamation claim of \$1,283,267.47 (the "Reclamation Claim") is valid under 11 U.S.C. § 546(c) and providing additional evidentiary support thereof, (ii) an allowed administrative expense claim under 11 U.S.C. § 503(b)(9) for goods received from Toyotetsu by the Debtors during the twenty-day period preceding the Debtors' bankruptcy filing, and (iii) that Toyotetsu's Reclamation Claim is valid regardless of liens encumbering certain of the Debtors' assets.

2. In addition to Toyotetsu, approximately 131 creditors of the Debtors filed objections to the Notice. On September 20, 2006, in response to these objections, the Debtors filed the Motion.

3. In the Motion, the Debtors seek to (i) bifurcate the Court's consideration of the Prior Lien Defense and all other aspects of the Remaining Reclamation Claims, (ii) establish a briefing schedule governing the consolidated litigation of the Prior Lien Defense with respect to all remaining Reclamation Claims; and (iii) only if necessary after the Court's consideration of the Prior Lien Defense, set a date or dates for one or more Scheduling Conferences regarding the litigation of the Remaining Reclamation Claims to establish discovery guidelines, pretrial hearing dates, necessary briefing schedules and the scheduling of evidentiary hearings.

4. It is unclear whether the Debtors, by asserting that all Remaining Reclamation Claims are invalid as a result of the Prior Lien Defense, are also asserting that all creditors who delivered goods to the Debtors during the twenty (20) days preceding the bankruptcy filing are

not entitled to an administrative expense claim under 11 U.S.C. § 503(b)(9) on the basis that a secured party held an alleged security interest in the Debtors' inventory.

5. In Toyotetsu's objection to the Notice, it asserted its entitlement to administrative expense status pursuant to 11 U.S.C. § 503(b)(9) for all goods delivered to the Debtors during the twenty (20) days preceding the bankruptcy filing, regardless of whether the goods at issue became subject to a security interest. The Debtors' assertion of a Prior Lien Defense has no bearing on Toyotetsu's right to an allowed administrative expense claim under 11 U.S.C. § 503(b)(9) and any determination with respect to the Debtors' asserted Prior Lien Defense should not effect Toyotetsu's 11 U.S.C. § 503(b)(9) claim. Therefore, all 11 U.S.C. § 503(b)(9) claims should be decided prior to establishing a briefing schedule on the Prior Lien Defense litigation.

6. The proposed briefing schedule for the Prior Lien Defense litigation does not include any opportunity for the creditors holding Remaining Reclamation Claims to conduct discovery with respect to the Debtor's asserted Prior Lien Defense. The proposed procedures are limited to the following: (i) the Debtors file their initial brief in support of the Prior Lien Defense on October 23, 2006, (ii) all responses to the Debtors' brief are due on November 7, 2006, (iii) the Debtors' reply to any response briefs is due on November 22, 2006, and (iv) a hearing on November 29, 2006.

7. The Debtors have proposed a briefing schedule that will eliminate the rights, under the Federal Rules of Bankruptcy Procedure, of creditors holding Remaining Reclamation Claims to conduct any discovery on the Prior Lien Defense issue. As the procedures are proposed, all creditors will be limited to addressing the documents and information the Debtors choose to include in their responses to the Debtors' initial brief, which documents and information may not include all information relevant to the Prior Lien Defense issue. All

creditors holding Remaining Reclamation Claims should have an opportunity to conduct discovery on all issues raised by the Debtors in their initial brief in support of the Prior Lien Defense before the response deadline. If creditors holding Remaining Reclamation Claims are forced to file responses to the Debtors' initial brief without an opportunity to conduct discovery, these creditors, including Toyotetsu, will be at a significant disadvantage in responding to the legal and factual assertions made by the Debtors in their initial brief. As such, any briefing schedule with respect to the Prior Lien Defense litigation should include a provision to allow creditors holding Remaining Reclamation Claims to conduct discovery, both written and oral, on all issues raised by Debtors in the initial brief.

8. Further, any briefing schedule concerning the Prior Lien Defense litigation should provide ample time for creditors holding Remaining Reclamation Claims to conduct discovery and respond to the Debtors' initial brief. As proposed, the briefing schedule will only allow creditors holding Remaining Reclamation Claims two weeks to respond to the Debtors' initial brief, which is not enough time to conduct discovery. The response deadline should be extended at least ninety (90) days after the initial brief deadline in order for parties to exchange discovery and conduct depositions, as needed.



For each of the foregoing reasons, Toyotetsu respectfully requests that the Court enter an order (i) requiring that all 11 U.S.C. § 503(b)(9) claims be decided prior to establishing a briefing schedule on the Prior Lien Defense litigation; or, (ii) alternatively, if the Court grants the Motion, include provisions in the order granting the Motion (a) expressly preserving all creditors' rights under 11 U.S.C. § 503(b)(9), (b) permitting creditors holding Remaining Reclamation Claims to conduct discovery, both written and oral, on all issues raised by Debtors in the initial brief, and (c) making the response deadline to the Debtors' initial brief at least ninety (90) days after the date initial brief is filed in order for discovery to be conducted; and, (iii) granting to Toyotetsu such further relief as the Court deems just.

Dated: October 3, 2006

Respectfully submitted,

**TAFT, STETTINIUS & HOLLISTER, LLP**  
425 Walnut Street, Suite 1800  
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(513) 381-2838

/s/ Paige Leigh Ellerman

W. Timothy Miller (OH 0059952)  
Paige Leigh Ellerman (OH 0071561)  
(*pro hac vice* admission pending)  
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Attorney for Toyotetsu America, Inc. and  
Toyotetsu Mid America, LLC

**AFFIDAVIT OF SERVICE**

State of Ohio            )  
                                  )  
County of Hamilton    )

Paige Leigh Ellerman, being duly sworn, deposes and says:

1. I am over 18 years of age and am not a party to the above-captioned proceedings. I am employed by Taft, Stettinius & Hollister LLP, having offices at 425 Walnut Street, Suite 1800, Cincinnati, Ohio 45202.
2. On October 3, 2006, I caused a true and correct copy of the foregoing, Objection of Creditors Toyotetsu America, Inc. and Toyotetsu Mid America, LLC to Motion of Debtors and Debtors-In-Possession, Pursuant To Section 105(A) of the Bankruptcy Code and Bankruptcy Rules 7042 And 9014, for an Order: (I) Bifurcating Consideration of Issues Relating To Reclamation Claims; (II) Establishing a Briefing Schedule for Consideration of Certain Common Issues; and (III) Granting Certain Related Relief, to be served electronically upon all parties served through the U.S. Bankruptcy Court for the Southern District of New York's Official Court Electronic Document Filing System and upon those persons identified on the service list attached hereto by first class mail, postage prepaid.

Sworn to before me this  
3rd day of October, 2006

/s/ Paige Leigh Ellerman  
Paige Leigh Ellerman

/s/ Patricia A. McCormack  
Notary Public, State of Ohio

My commission expires: July 22, 2008

[SEAL]

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*Counsel for The Timken Company*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----	X
In re	: Chapter 11
	:
DANA CORPORATION, <u>et al.</u> ,	: Case No. 06-10354 (BRL)
	:
Debtors.	: (Jointly Administered)
	:
-----	X

**THE TIMKEN COMPANY'S JOINDER TO DAIDO  
METAL BELLEFONTAINE'S LIMITED OBJECTION TO DEBTOR'S  
NOTICE OF HEARING ON MOTION FOR AN ORDER (I) BIFURCATING  
CONSIDERATION OF ISSUES RELATING TO RECLAMATION CLAIMS; (II)  
ESTABLISHING A BRIEFING SCHEDULE FOR CONSIDERATION OF CERTAIN  
COMMON ISSUES; AND (III) GRANTING CERTAIN RELATED RELIEF**

The Timken Company ("Timken"), a creditor of the above-captioned debtors and debtors in possession (the "Debtors"), by and through its undersigned counsel, submits this joinder (the "Joinder") to Daido Metal Bellefontaine's Limited Objection to Debtor's Notice of Hearing on Motion for an Order (I) Bifurcating Consideration of Issues Relating to Reclamation Claims; (II) Establishing a Briefing Schedule for Consideration of Certain Common Issues; and (III) Granting Certain Related Relief (the "Limited Objection"), and respectfully represents and states as follows:

**BACKGROUND**

1. For the period from January 17, 2006 to March 3, 2006, the Debtors received products from Timken with a value of no less than \$9,029,409.
2. On March 3, 2006 (the "Petition Date"), the Debtors commenced the above-captioned cases under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). On the Petition Date, the Debtors filed the Motion of Debtors and Debtors in Possession, Pursuant to Sections 105(a), 362, and 546(c) of the Bankruptcy Code and Bankruptcy Rule 9019(b), for an Order: (A) Establishing Procedures For Resolving Reclamation Claims Asserted Against the Debtors and (B) Granting Certain Related Relief (the "Reclamation Procedures Motion") (docket no. 22).
3. On March 6, 2006, the Court granted the Reclamation Procedures Motion in an order (docket no. 82).
4. On March 10, 2006, Timken notified the Debtors in writing of Timken's desire to reclaim the goods received by the Debtors from Timken pursuant to section 546 of the Bankruptcy Code (the "Reclamation Demand").
5. On March 10, 2006, Timken filed a Notice of Demand for Reclamation (the "Notice of Reclamation Demand") (docket no. 238).
6. On March 29, 2006, the Court entered the Amended Final Order Pursuant to Sections 105(a), 362 and 546(c) of the Bankruptcy Code and Bankruptcy Rule 9019(b): (A) Establishing Procedures for Resolving Reclamation Claims Asserted Against the Debtors and (B) Granting Certain Related Relief (the "Amended Final Order") (docket no. 724).
7. On June 30, 2006, the Debtors filed the Notice of Reconciled Reclamation Claims Under Amended Final Order, Pursuant to Sections 105(a), 362, and 546(c) of the Bankruptcy

Code and Bankruptcy Rule 9019(b): (A) Establishing Procedures for Resolving Reclamation Claims Asserted Against the Debtors and (B) Granting Certain Related Relief (the "Reclamation Notice") (docket no. 1650). In the Reclamation Notice, the Debtors allege that the value of each of Timken's reclamation claims is "\$0.00."

8. On August 11, 2006, Timken filed the Objection of the Timken Company to Debtors' Notice of Reconciled Reclamation Claims Under Amended Final Order, Pursuant to Sections 105(a), 362 and 546(c) of the Bankruptcy Code and Bankruptcy Rule 9019(b): (A) Establishing Procedures for Resolving Reclamation Claims Asserted Against the Debtors and (B) Granting Certain Related Relief (docket no. 2900).

9. On September 20, 2006, the Debtors filed the Notice of Hearing on Motion for an Order (I) Bifurcating Consideration of Issues Relating to Reclamation Claims; (II) Establishing a Briefing Schedule for Consideration of Certain Common Issues; and (III) Granting Certain Related Relief (the "Bifurcation Motion") (docket no. 3612). In the Bifurcation Motion the Debtors seek to have the Court bifurcate its consideration of the Debtors' asserted lien defense from other purported "fact-intensive defenses" to the remaining reclamation claims.

10. On October 3, 2006, Daido Metal Bellefontaine, LLC ("DMB"), a creditor of the Debtors, filed the Limited Objection to the Bifurcation Motion.

#### JOINDER

11. By this Joinder, Timken joins with DMB in the Limited Objection, requesting, (i) that the Debtors file, together with their opening brief, a declaration attaching all documents and evidence relating to the Debtors' pre-petition security agreements and the prior lien defense, and (ii) that the deadline for the reclamation claimants to respond to the Bifurcation Motion be extended to at least forty-five (45) days after the filing of the Debtors' opening brief.

**CONCLUSION**

WHEREFORE, Timken respectfully requests that this Court enter an order in accordance with the Limited Objection and grant such other and further relief as the Court may deem just and proper.

Dated: New York, New York  
October 3, 2006

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

By: /s/ James M. Sullivan

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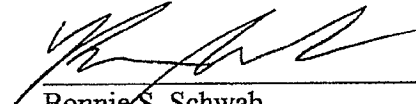
*Counsel for The Timken Company*



**CERTIFICATE OF SERVICE**

I certify under penalty of perjury pursuant to 28 U.S.C. §1746 that on October 3, 2006 I caused to be served upon the parties listed on the annexed service list a true and correct copy of the accompanying Joinder of the Timken Company to Daido Metal Bellefontaine's Limited Objection to Debtor's Notice of Hearing on Motion for an Order (I) Bifurcating Consideration of Issues Relating to Reclamation Claims; (II) Establishing a Briefing Schedule for Consideration of Certain Common Issues; and (III) Granting Certain Related Relief by electronic mail and by first class mail. The Office of the United States Trustee was served only by first class mail.

Dated: New York, New York  
October 3, 2006

  
\_\_\_\_\_  
Bonnie S. Schwab

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